

Exhibit Y



INSPECTOR GENERAL
FOR TAX
ADMINISTRATION

DEPARTMENT OF THE TREASURY

WASHINGTON, D.C. 20005

October 4, 2018

Jonathan Manes
Civil Liberties & Transparency Clinic
University at Buffalo School of Law
507 O'Brian Hall, North Campus
Buffalo, New York 14260-1100

Dear Mr. Manes:

This is in response to your Freedom of Information Act (FOIA) request, dated and received on September 10, 2018, seeking access to records maintained by the Treasury Inspector General for Tax Administration (TIGTA). Specifically, you are requesting the following pertaining to law enforcement hacking:

1. Any reports, memoranda, summaries or similar documents arising out of an investigation, internal inquiry, audit, evaluation or other oversight activity that concerns hacking techniques or the use of equipment, software and/or technology that implements or facilitates hacking techniques.
2. Any records that the OIG relied upon in the course of preparing reports or other documents responsive to request (1) above.

For your information, Congress excluded three discrete categories of law enforcement and national security records from the requirements of the FOIA. See 5 U.S.C. § 552(c) (2006 & Supp. IV 2010). This response is limited to those records that are subject to the requirements of the FOIA. This is a standard notification that is given to all our requesters and should not be taken as an indication that excluded records do, or do not, exist.

A search was conducted by the following TIGTA Offices that were the most likely components to have responsive records: Office of Deputy Inspector General for Audit, Office of Deputy Inspector General for Inspections and Evaluations, Office of Investigations, and the Office of Information Technology. We did not locate any records responsive to your request.

We have enclosed an Information Sheet that explains your administrative appeal rights. You may appeal the adequacy of our search for responsive records. If you submit an appeal, your appeal must be in writing, signed by you, and postmarked or electronically transmitted within ninety (90) days from the date of this letter.

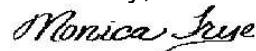
You should address the envelope as follows:

Freedom of Information Act Appeal
Treasury Inspector General for Tax Administration
Office of Chief Counsel
City Center Building
1401 H Street, NW, Suite 469
Washington, DC 20005

Since the cost incurred to process your FOIA request was less than \$25.00, the threshold set by Treasury's FOIA regulation, your request for a fee waiver is moot.

If you need any further assistance or would like to discuss any aspect of your request please do not hesitate to contact Government Information Specialist Monica Frye at (202) 622-2738 or monica.frye@tigta.treas.gov and refer to Disclosure File # 2018-FOI-00260. Also, you may contact me, the FOIA Public Liaison at (202) 622-4068 for further assistance and to discuss any aspect of your request. Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows: Office of Government Information Services, National Archives and Records Administration, 8601 Adelphi Road-OGIS, College Park, MD 20740-6001; e-mail at ogis@nara.gov; telephone at 202-741-5770; toll free at 1-877-684-6448; or facsimile at 202-741-5769.

Sincerely,



Monica Frye

(For) Amy P. Jones
Disclosure Officer and
FOIA Public Liaison

Enclosure